

WEIL, GOTSHAL & MANGES LLP  
 767 Fifth Avenue  
 New York, NY 10153-0119  
 Telephone: (212) 310-8000  
 Facsimile: (212) 310-8007  
 Gary T. Holtzer, Esq. (GH 7732)  
 Stephen A. Youngman, Esq. (*pro hac vice*)  
 Shai Y. Waisman, Esq. (SW 6854)

Attorneys for Debtors and  
 Reorganized Debtors

**UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	:
	:
	:
<b>SILICON GRAPHICS, INC., et al.,</b>	:
	:
<b>Debtors.</b>	:
	:
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**Chapter 11 Case No.  
 06 - 10977 (BRL)  
 (Jointly Administered)**

**COUNTER-DESIGNATION OF RECORD ON  
 APPEAL OF MEMORANDUM DECISION DENYING  
 MOTION OF WILLIAM KUNTZ III FOR AN ORDER  
 REINSTATING HIS PROOF OF CLAIM [DOCKET NO. 877]  
 AND ORDER DENYING MOTION OF WILLIAM KUNTZ, III FOR  
AN ORDER REINSTATING PROOF OF CLAIM NO. 792 [DOCKET NO. 878]**

Silicon Graphics, Inc. and its direct and indirect subsidiaries in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors” and as reorganized, the “Reorganized Debtors”), pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), counter-designate the following items to be included in the record on appeal from a decision and order of the United States Bankruptcy Court of the Southern District of New York (per the Honorable Burton R. Lifland) (the “Bankruptcy Court”), in response to the designation of issues and record on appeal filed William Kuntz, III on July 18, 2007 [Docket No. 885]:

- Memorandum Decision Denying Motion of William Kuntz III For An Order Reinstating His Proof Of Claim, dated June 20, 2007 [Docket No. 877] (the “Memorandum and Decision”); and
- Order Denying Motion of William Kuntz, III For An Order Reinstating Proof Of Claim No. 792, dated June 20, 2007 [Docket No. 878] (the “Order”).

The Memorandum and Decision and Order were entered in connection with the Bankruptcy Court’s decision on the motion dated June 1, 2007 of William Kuntz, III for an order reinstating proof of claim no. 792.

### **COUNTER-DESIGNATION OF RECORD**

The Reorganized Debtors hereby counter-designate the following items to be included in the record on appeal:

<b><u>Document No</u></b>	<b><u>Docket No.</u></b>	<b><u>Description</u></b>
1	607	Debtors’ First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, as Modified, and Amended Plan Supplement Thereto
2	540	Affidavit of William Kuntz, III in Opposition
3	632	Order Confirming Debtors’ First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, As Modified
4	756	Objection /Reorganized Debtors’ Fourth Omnibus Objection to Proofs of Claims Comprised of (i) Duplicate Claims, (ii) Amended and Superseded Claims, (iii) No Record of Liability Claims, (iv) Overstated Claims, (v) Liabilities Already Paid, (vi) Claims to be Reduced and/or Reclassified, (vii) Equity-Based Claims, and Claims to be Reduced and Classified Against Different Debtor
5	767	Affidavit of Service by Bankruptcy Services, LLC (related document(s) 755, 756) filed by Gary Holtzer on behalf of Silicon Graphics, Inc.
6	788	Order signed on 1/9/2007 Granting Reorganized Debtors’ Fourth Omnibus Objection To Proofs Of Claims Comprised Of (i) Duplicate Claims, (ii) Amended And Superseded Claims, (iii) Claims Not Reflected In The Debtors’ Books And Records, (iv) Overstated Claims, (v) Liabilities Already Paid, (vi) Claims To Be Reduced And/Or Reclassified, (vii) Equity-Based Claims, And (viii) Claims To Be Reduced And/Or Reclassified Against Different Debtor (Related Doc # 756)
7	874	Objection / Reorganized Debtors’ Objection to Motion of William Kuntz, III for an Order Reinstating Proof of Claim (related document(s) 872) filed by Shai Waisman on behalf of Silicon Graphics, Inc.
8	875	Affidavit of Service by I. Rodriguez (related document(s) 874) filed by Shai Waisman on behalf of Silicon Graphics, Inc.

<u>Document No</u>	<u>Docket No.</u>	<u>Description</u>
9	877	Memorandum Decision signed on 6/20/2007 Denying Motion of William Kuntz III for an Order Reinstating His Proof of Claim
10	878	Order signed on 6/20/2007 Denying Motion of William Kuntz, III for an Order Reinstating Proof of Claim No. 792
11	884	Transcript of hearing on Motion, dated June 20, 2007

Dated: July 27, 2007  
New York, New York

/s/ Shai Y. Waisman  
 Gary T. Holtzer, Esq. (GH 7732)  
 Stephen A. Youngman, Esq. (*pro hac vice*)  
 Shai Y. Waisman, Esq. (SW 6854)  
 WEIL, GOTSHAL & MANGES LLP  
 767 Fifth Avenue  
 New York, NY 10153-0119  
 Telephone: (212) 310-8000  
 Facsimile: (212) 310-8007

ATTORNEYS FOR THE DEBTORS  
AND REORGANIZED DEBTORS